

Ancillary Document Review Supplement (This form must be filled out electronically.)

This form is to be used when reviewing interpretive and/or policy statement(s) in conjunction with the review of a rule.

Interpretive and/or policy statements are issued by the Department of Revenue under authority of RCW 34.05.230. These statements explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. These statements include documents such as Excise Tax Advisories (ETAs), Property Tax Advisories and Bulletins (PTAs/PTBs), and Interim Audit Guidelines (IAGs).

All responses should be in **bold** format.

Interpretive or policy statement(s) being reviewed (provide number and title):

ETA 386.04.159, Consignee or seller

Date issued: June 19, 1970

Reviewer: Gilbert Brewer

Date reviewed: September 30, 2002

This review is in conjunction with the review of the following rule(s) (provide WAC number(s) and title(s)):

- WAC 458-20-159, Consignees, bailees, factors, agents, and auctioneers
- WAC 458-20-160, Agricultural commission agents

Briefly explain the subject matter of the document(s):

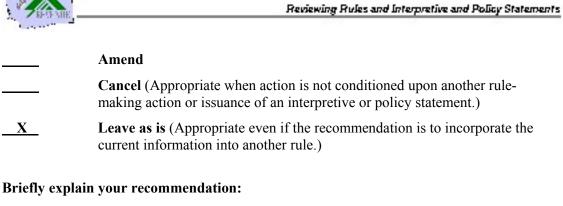
The ETA discusses criteria relevant to distinguishing a consignment contract from a sales contract.

Type an "X" in the column that most correctly answers the question, and provide clear, concise, and complete explanations where needed.

YES	NO	
X		Is the document written and organized in a clear and concise manner?
X		Are citations to other rules, laws, or other authority accurate? (If no, identify
		the incorrect citation below and provide the correct citation.)
X		Does the document provide information not currently in a rule, other
		interpretive or policy statement, or WTD?
X		Is the document providing the result(s) that it was originally designed to
		achieve?

If the answer is "no" to any of the questions above, provide a brief explanation for that response.

Review Recommendation:



The information in the ETA should be incorporated in a revised Rule 159. It that way the information can be placed in the broader context of distinguishing consignment sales from sales generally. The ETA could then be cancelled.

Manager action:	Date:
Reviewed a	and accepted recommendation